

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 1 FUND 1			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101	CASH IN BANK	100,270.33 2,182,685.60
	10	6102	CASH IN PAYROLL CLEARING ACCT	1,240.47 1,240.47
	10	6150	OTHER RECEIVABLES (SCHOOLS)	152.26 11,694.76
	10	6153	ACCOUNTS RECEIVABLE	-255,597.99 .00
	10	6181	PREPAID EXPENDITURES	-4,479.22 .00
		TOTAL ASSETS		-158,414.15 2,195,620.83
LIABILITIES				
	10	7421	ACCOUNTS PAYABLE	27,925.86 .00
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	-12,647.47 -3,003.83
	10	7461H	EMPLOYER HEALTH INSURANCE	.00 -53.46
	10	7461W	ACCR WORKMEN'S COMPENSATION	4,725.86 -5,279.07
	10	7603	PURCHASE OBLIGATIONS	-8,334.45 92,839.37
		TOTAL LIABILITIES		11,669.80 84,503.01
FUND BALANCE				
	10	6302	REVENUES CONTROL	-2,374,082.11 -2,374,082.11
	10	7602	EXPENDITURES CONTROL	225,816.20 225,816.20
	10	8723	NONSPENDABLE-PREPAIDS	.00 -4,428.50
	10	8732	RESTRICTED-SICK LEAVE PAYABLE	.00 -24,000.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	8,334.45 -92,839.37
	10	8770	UNASSIGNED FUND BALANCE	2,286,675.81 -10,590.06
		TOTAL FUND BALANCE		146,744.35 -2,280,123.84
		TOTAL LIABILITIES + FUND BALANCE		158,414.15 -2,195,620.83

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 2 FUND 2				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	254,743.52	198,639.18
	20	6153	ACCOUNTS RECEIVABLE	-242,755.33	404.04
		TOTAL ASSETS		11,988.19	199,043.22
LIABILITIES					
	20	7481	DEFERRED REVENUE	257,052.57	69,997.54
	20	7603	PURCHASE OBLIGATIONS	-11,910.07	43,049.01
		TOTAL LIABILITIES		245,142.50	113,046.55
FUND BALANCE					
	20	6302	REVENUES CONTROL	-302,647.95	-302,647.95
	20	7602	EXPENDITURES CONTROL	33,607.19	33,607.19
	20	8753	ASSIGNED-PURCH OBL - CURRENT	11,910.07	-43,049.01
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	54,959.08
	20	8770	UNASSIGNED FUND BALANCE	.00	-54,959.08
		TOTAL FUND BALANCE		-257,130.69	-312,089.77
		TOTAL LIABILITIES + FUND BALANCE		-11,988.19	-199,043.22

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	3,585.38	247,353.06
		TOTAL ASSETS	3,585.38	247,353.06
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	13,804.00	17,599.00
		TOTAL LIABILITIES	13,804.00	17,599.00
FUND BALANCE				
22	6302	REVENUES CONTROL	-5,400.00	-5,400.00
22	7602	EXPENDITURES CONTROL	1,814.62	1,814.62
22	8737	RESTRICTED - OTHER	.00	-195,744.33
22	8753	ASSIGNED-PURCH OBL - CURRENT	-13,804.00	-17,599.00
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	8,336.46
22	8770	UNASSIGNED FUND BALANCE	.00	-56,359.81
		TOTAL FUND BALANCE	-17,389.38	-264,952.06
		TOTAL LIABILITIES + FUND BALANCE	-3,585.38	-247,353.06

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	159,162.04
		TOTAL ASSETS	.00	159,162.04
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-138,885.67
25	8770	UNASSIGNED FUND BALANCE	.00	-20,276.37
		TOTAL FUND BALANCE	.00	-159,162.04
		TOTAL LIABILITIES + FUND BALANCE	.00	-159,162.04

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 310 FUND 310				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	26,700.00	51,758.59
			TOTAL ASSETS	26,700.00	51,758.59
FUND BALANCE					
	31	6302	REVENUES CONTROL	-26,700.00	-26,700.00
	31	8734	RESTRICTED FOR PY SFCC ESCROW	.00	-25,058.59
			TOTAL FUND BALANCE	-26,700.00	-51,758.59
			TOTAL LIABILITIES + FUND BALANCE	-26,700.00	-51,758.59

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	103,074.00	108,507.61
			TOTAL ASSETS	103,074.00	108,507.61
FUND BALANCE					
	32	6302	REVENUES CONTROL	-103,074.00	-103,074.00
	32	8734	RESTRICTED FOR KSFCC ESCROW	.00	-5,433.61
			TOTAL FUND BALANCE	-103,074.00	-108,507.61
			TOTAL LIABILITIES + FUND BALANCE	-103,074.00	-108,507.61

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	984,547.53
			TOTAL ASSETS	.00	984,547.53
FUND BALANCE					
	36	8731	RESTRICTED GRANTS	.00	-5,000.00
	36	8735	Restricted for Future Construc	.00	-979,547.53
			TOTAL FUND BALANCE	.00	-984,547.53
			TOTAL LIABILITIES + FUND BALANCE	.00	-984,547.53

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-1,447.17	1,879.29
			TOTAL ASSETS	-1,447.17	1,879.29
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	1,447.17	1,447.17
	40	8736	RESTRICTED - DEBT SERVICE	.00	-3,326.46
			TOTAL FUND BALANCE	1,447.17	-1,879.29
			TOTAL LIABILITIES + FUND BALANCE	1,447.17	-1,879.29

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	53,016.18	297,229.03
51	6153	ACCOUNTS RECEIVABLE	-102,728.48	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	10,529.24
51	6181	PREPAID EXPENDITURES	.00	495.00
51	64000	DEFERRED OUTFLOW OPEB	.00	27,487.00
51	6400P	DEFERRED OUTFLOWS/RESOUR PEN L	.00	79,378.00
TOTAL ASSETS			-49,712.30	415,118.27
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	9,447.60	.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	7,642.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-263,963.00
51	7551	COMPENSATED ABSENCES	.00	-5,950.00
51	7603	PURCHASE OBLIGATIONS	191.41	876.37
51	77000	DEFERRED INFLOW OPEB LIABILITI	.00	-79,324.00
51	7700P	DEFERRED INFLOW/RESOUR PEN LIA	.00	-47,026.00
TOTAL LIABILITIES			9,639.01	-387,744.63
FUND BALANCE				
51	6302	REVENUES CONTROL	-361,598.92	-361,598.92
51	7602	EXPENDITURES CONTROL	40,591.67	40,591.67
51	87370	RESTRICTED-OTHER OPEB	.00	44,195.00
51	8737P	RESTRICTED - OTHER	.00	231,611.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	361,271.95	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-191.41	-876.37
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	684.96
51	8770	UNASSIGNED FUND BALANCE	.00	18,019.02
TOTAL FUND BALANCE			40,073.29	-27,373.64
TOTAL LIABILITIES + FUND BALANCE			49,712.30	-415,118.27

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 60 FISCAL AGENT FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	60	6101 CASH IN BANK	.00	1,855.86
		TOTAL ASSETS	.00	1,855.86
FUND BALANCE				
	60	8770 UNASSIGNED FUND BALANCE	.00	-1,855.86
		TOTAL FUND BALANCE	.00	-1,855.86
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,855.86

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 7000 J.COFFEY MEMORIAL SCHOLARSHIP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK		186.85	16,726.37
70	6111	INVESTMENTS		.00	100,000.00
TOTAL ASSETS				186.85	116,726.37
FUND BALANCE					
70	6302	REVENUES CONTROL		-186.85	-186.85
70	8770	UNASSIGNED FUND BALANCE		.00	-116,539.52
TOTAL FUND BALANCE				-186.85	-116,726.37
TOTAL LIABILITIES + FUND BALANCE				-186.85	-116,726.37

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	11,000.00
80	6211	LAND IMPROVEMENTS	.00	236,410.39
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-176,736.74
80	6221	BUILDINGS & BUILD IMPROVEMENTS	.00	23,289,505.79
80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-9,026,744.95
80	6231	TECHNOLOGY EQUIPMENT	.00	247,733.30
80	6232	ACCUM DEP TECHNOLOGY EQUIP	.00	-234,348.62
80	6241	VEHICLES	.00	1,610,008.00
80	6242	ACCUM DEP VEHICLES	.00	-1,029,799.17
80	6246	ACCUM DEP - LEASED ASSET	.00	-147,173.00
80	6251	GENERAL EQUIPMENT	.00	160,027.69
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-152,249.89
TOTAL ASSETS			.00	14,787,632.80
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL	.00	-14,787,632.80
TOTAL FUND BALANCE			.00	-14,787,632.80
TOTAL LIABILITIES + FUND BALANCE			.00	-14,787,632.80

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6231	TECHNOLOGY EQUIPMENT	.00	5,457.75
	81	6232	ACCUM DEP TECHNOLOGY EQUIP	.00	-5,457.75
	81	6251	GENERAL EQUIPMENT	.00	413,608.72
	81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-146,286.39
		TOTAL ASSETS		.00	267,322.33
FUND BALANCE					
	81	8711	INVESTMENTS BUSINESS ASSETS	.00	-267,322.33
		TOTAL FUND BALANCE		.00	-267,322.33
		TOTAL LIABILITIES + FUND BALANCE		.00	-267,322.33

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 85 FISCAL AGENCY ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	85	6251	GENERAL EQUIPMENT	.00	226,585.21
	85	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-186,518.89
		TOTAL ASSETS		.00	40,066.32
FUND BALANCE					
	85	8711	INVESTMENTS BUSINESS ASSETS	.00	-40,066.32
		TOTAL FUND BALANCE		.00	-40,066.32
		TOTAL LIABILITIES + FUND BALANCE		.00	-40,066.32

FULTON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 9 long term dept account group				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
90	6304	long term debt		.00	7,955,687.00
90	6400	DEFERRED OUTFLOWS OF RESOURCES		.00	437,075.00
90	64000	DEFERRED OUTFLOW OPEB		.00	625,507.00
TOTAL ASSETS				.00	9,018,269.00
LIABILITIES					
90	6194	BOND PREMIUM/DISCOUNT		.00	39,373.00
90	7455	LOAN INTEREST PAYABLE		.00	-42,508.00
90	7476	DEFERRED INFLOWS - PENSION		.00	-258,933.00
90	7491	current portion of bond obliga		.00	-472,668.00
90	7511	BONDS PAYABLE (LONG TERM)		.00	-4,774,990.00
90	7541	UNFUNDED PENSION LIABILITIES		.00	-1,453,435.00
90	75410	UNFUNDED OPEB LIABILITIES		.00	-754,919.00
90	77000	DEFERRED INFLOW OPEB LIABILITI		.00	-1,096,772.00
90	8742	NONCURRENT ACCUM SICK LEAVE		.00	-203,417.00
TOTAL LIABILITIES				.00	-9,018,269.00
TOTAL LIABILITIES + FUND BALANCE				.00	-9,018,269.00

** END OF REPORT - Generated by Tara Williams **